SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No: 14/LD/P/2008 **Date: 29.07.2008**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 28th day of June, 2008 is hereby published for general information;

THE SIKKIM LEVY OF ROAD PROTECTION, DEVELOPMENT AND MAINTENANCE CESS ON MOTOR VEHICLES ACT, 2008
(Act No. 14 of 2008)

AN
ACT

to provide for levy of road protection, development and maintenance, cess on motor vehicles in the State of Sikkim.

WHEREAS, it is expedient to provide for levy of road protection, development and maintenance cess on motor vehicles in the State of Sikkim.

Be it enacted by the Legislature of Sikkim in the Fifty-ninth Year of Republic of India as follows:-

Short title, extent and commencement.

1. (1) This Act may be called The Sikkim Levy of Road Protection, Development and Maintenance Cess on Motor Vehicles Act, 2008.
(2) It extends to the whole of Sikkim.
(3) It shall come into force on such date as the State government may by Notification in the Official Gazette appoint.

Definitions

2. In the Act, unless the context otherwise requires.-
(a) "Act" means The Sikkim Levy of Road Protection Development and Maintenance Cess on Motor Vehicles Act, 2008;

(b) "Authority" means the Roads and Bridges Department, Government of Sikkim ..... such officer as may be designated;

(c) "Cess" means cess or fees payable under this Act;

(d) "Department" means the Roads and Bridges Department, Government of Sikkim;

(e) "Motor vehicle" means all mechanically driven privately owned vehicles and includes those which are in operation as taxi or public carrier of different capacity and types namely cars, light commercial vehicles, in-bus or bus of any segment, trucks of any segment, either petrol or diesel driven, earth moving equipments like dozer, excavator, tractor etc and compaction equipments like road rollers etc but does not include Government owned cars or any other motor vehicle;

(f) "Government" means any State or Central Government and includes Government owned Undertakings or Enterprises.

Levy of cess on vehicles

3. (1) There shall be levied and collected cess on Motor Vehicles at such rate as may be prescribed.

(2) The owner of a motor vehicle may at his/ her option deposit cess for twelve months in advance at such rate and in such manner as may be prescribed.

Authority to collect cess

4. (1) The Roads and Bridges Department shall be the authority to collect the road protection, development and maintenance cess.

(2) The Department shall designate an Officer not below the rank of Divisional Engineer in each district for the purpose of realization of cess in such manner as may be prescribed.

Recovery of cess

5. (1) In the event of default in payment of cess payable under Section 3, there shall be imposed a penalty for each of the defaulting month which shall not be less than double the amount payable as normal monthly cess in respect of each defaulting period.

Power to make rules

6. The State Government may, by Notification in the Official Gazette make rules for carrying out the purposes of the Act.

By Order.

R.K. PURKAYASTHA (SSJS)
LR-cum-Secretary
Law Department

File No. 16 (82)/LD/P/2008